

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA**

Richmond Division

LEE SCHOOL LOFTS, L.L.C.)
)
Plaintiff,)
)
v.)
)
	Case No. 3:08CV427
AMTAX HOLDINGS 106, L.L.C.)
)
PROTECH 2002-A, L.L.C.)
)
AMERICAN TAX CREDIT CORPRATE)
FUND XVII L.P.)
)
And)
)
AMTX FUND XVII GP, INC.)
)
Defendant.)

MOTION TO DISMISS FOR LACK OF PERSONAL JURISDICTION

Defendants American Tax Credit Corporate Fund XVII L.P. (“American Tax Credit”) and AMTX Fund XVII GP, Inc. (“AMTX Fund”), respectfully move this Court to dismiss the Complaint filed by Lee School Lofts, L.L.C. (“Lee School”) pursuant to Federal Rule of Civil Procedure 12(b)(2) for lack of personal jurisdiction. Lee School has failed to establish that personal jurisdiction exists over American Tax Credit or AMTX Fund in Virginia. Neither Defendant was formed under Virginia law, has an office in Virginia, does business in Virginia, nor has any contacts with Virginia. No provision of the Virginia long-arm statute reaches these Defendants. And the exercise of personal jurisdiction over American Tax Credit and AMTX Fund would contravene due process because neither Defendant has purposefully availed itself of the privilege of conducting activities in Virginia and undertaken activities directed at Virginia.

The true focus of Lee School's Complaint is the investor limited partnership interest held by Amtax Holdings 106 L.L.C. If this action remains in federal court – all the Defendants have also moved to dismiss for lack of subject matter jurisdiction because Lee School asserts state law claims that do not meet the jurisdictional amount in controversy – Lee School may proceed to seek to acquire this interest.

In support of this Motion, Defendants submit the accompanying brief in support.

DATE: August 15, 2008

Respectfully submitted,

/s Edward P. Noonan

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Counsel for Defendants

CERTIFICATE OF SERVICE

I hereby certify that this 15th day of August, 2008 I will electronically file the foregoing with the Clerk of Court using the CM/ECF system, which will then send a notification of such filing (NEF) to:

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